G R. S. [X-5]

Previous references. Revenue

1928-29

File No 163-28

Serial Nos. 4 & 5

Later references (Rev C)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 2

Part B for July 1930

SUBJECT

Amendments to the Schedule of Taxes in the Regulations-Municipal

---

Secs 5 To the Proceedings, Regulations & C
No. L825 dated 21.7.30
Vetoed the proposal of the Mad. Govt in the matter of retrospective effect being given to the exemptions from taxes etc., advertised in G.O No L6172 - Rev 163-28-3 & 20.3.29

V. Subbiah
20/2/1930

278

(1)

General and Revenue Secretariat | ML File No 163 | App F III—2] of 1928

Serial No

4

Flag L

From the President, Mysore Ag ML dd no Ag J 2814 dg 13-7 29

Advertg to G O no 6172-FC 163-28-3 dg 20 3 29, approving certain Amendments to the Schedule of Taxes relative to Toll on Vehicles & Annuals in the Mysore Ag [illegible] Sanction of Government to the Rules Councils Resolution dated 29 6 2 recommending Retrospective effect being given to the Exemptions referred to in the Schedule with effect from 1st proj 1928

---

1) Amendments were approved by Government on 20 3 29 and effect cannot be given to them from an earlier date — Vide Sections 46 & 60 of the Munl Regn

2) Law Secretariat may perhaps be consulted

Sd/ 18/7/29

Reduction of assessment etc may be made without publication inviting objections Exemption is reduction partial or complete. Retrospective effect may be thus ordered

Sd/ [illegible]

WD 01684—GPB—30 000—20-4 29

Serial No

3) Under Sec 60 of the Mad Regn (Mad Act) shall before imposing a tax (which includes both) have to observe the preliminaries enumerated therein which includes the case of exemptions from both or tax & on breach (c) thereof, provision is made for levies for such exemptions and the necessity for the Council for taking these into consideration

4) So it does not seem that Mad Cl may give exemptions from any tax in whole for the whole merely because it is a reduction of tax (complete) in this case as suggested in the above case exemptions cannot be considered as reductions & hence reductions for the whole may not be necessary

5) They have to send the rules for exemptions & draft & under Sec 60 first with their par chm Note same -

6) In this case, first enactments is dated & have been anticipated & hence where assent is recommended

7) Govt may consider whether this can be granted

8) Govt Secy) 28/2073

9) The Secy of opinion 15/2

Law Secy with compts 25/2

Serial No

68

11) Certain exemptions from taxes & tolls on vehicles etc were proposed & a resolution there was passed by the Mcl Council of Mysore in August 1928 Certain amendments of the schedule of taxes etc became necessary & after the usual formalities under sec 60 of the Mcl Regn it was submitted to Govt for sanction & duly sanctioned on 20th March 1929. Mere same rules were published under sec 62 to take effect from 1st July 1929

12) The Municipality however have resolved to give retrospective effect to some of the exemptions from 1st July 1928 & Govt have been moved to sanction the same—

13) Sec 62 clearly shows that the levy of a tax cannot be given retrospective effect and it is a settled rule that "unless expressly empowered by statute, a municipal corpn has no power to give retrospective operation and it cannot levy taxes retrospectively". Similarly it may be said that exemptions from tax may not be given retrospective effect

14) Moreover, as stated in P D Dewan's Mcl Corpn, "the levy & collection of taxes is an inextinguishable and unabatable right, and such a claim cannot be compromised unless authorised by statute In the Mcl Regn ~~there is nothing~~ certain cases however of remission are expressly given (sec 69 & 71). The present proposal of the Municipal Council is not covered by any section of the Mcl Regn & cannot

× (2nd para)

WD 01694—GPB—30 000—20-4 29

Serial No

therefore be sanctioned.

30/6/30 15) Sgn sheet with Comps 30/6/30

16) Submitted for orders with reference to paragraphs 9 & 10 of the notes supra

OFFICE OF THE SEC MEM & GOVT
7 JUNE 1930
No. 61524

4/6/30 18) IInd (illegible) 17) RR 5/6/30

19) Communicate the legal opn reqd from them & take action accordingly

20) Nil

21) Draft subd

1/7/30 22) Please put up a typed draft

4/7/30

23) Typed draft subd

5/7/30 24) Gen secy

25) This draft will do. Please communicate the Government Veterinarian & ask them to advise accordingly. Also to ask Dr. Smith his opinion whether the Bovine breed

10/7/30

5/7/30

Note—Contn Sheet

WD 01684—GPB—30 000—20 4 29

D 278 (5.

App F III—2]

General and Revenue Secretariat | ml File No 163 of 1928

Serial No

26) With reference to Secretary's Orders dated the 11th July 1930, that legal opinion may be communicated verbatim to the President, my predecessor in ml cl it is respectfully submitted that the Law Secy has noted in paragraph 40 of ml File 67-29 (Subject - Composition of Rolls in the Banaras City Municipality) 'I am afraid I cannot agree for the issue of the draft'. Instead of forwarding the legal opinion, which may be even placed before the ml cl for discussion, I think a suitable draft to the Commr must be put up on the basis of the legal opinion pointing out the defects in the resolutions & requiring the Commr (thro' the President) to forward fresh proposals as resolutions if necessary Int d/- P M 20 2 30.

Upon this, the Chief Secy ordered on 21 2 30 as follows.— Branch - Then put the answers briefly in the form of a letter. Int d/= N M 21 2 30

Note—Contn Sheet

WD 066—GPB—30 000—26 7 29

(6

App F III—2]

General and Revenue Secretariat

File No 163 of 1928

Serial No

Submitted for orders.

14/7/30

28) Draft forwarded as per orders of the Honourable Secretary.

17/7/30

28) Sir, your Secy may note that a draft embodying the gist of the legal opinion may be put up

29) A revised draft so found for approval

17/7/30

30) Issued

17/7/30.

5 To The Presidente, Municipal Council No. L829 & 21/7/30

Refers the proposal of the Mcl in the matter of reassessment effect being given to the exemption from taxes etc, sanctioned in G.O No L6172 — Mcl 163-28-3 & 20/3/29.

By CTT

Note—Contn Sheet

WD 066—GPB—80 000—26 7 29

No GT 2814
Fne Three

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE

Dated 13th July 1929

GEN & REV SECT
278
17 JULY 1929
L S G BRANCH

From

Y RAMASWAMI ESQ ,B A ,C E ,

President City Municipal Council

MYSORE

Mr 163-28

To

Ser 4

The General Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE

Sir

Adverting to Government Proceedings No 6172-M1 163-28-3 dated 20th March 1929 approving certain amendments to the schedule of taxes and tolls in the Mysore City,(Vide printed copy enclosed) I have the honour to state that in some cases, exemptions referred to in the Schedule were given effect to for the period 1928-29 The question of regularity of this procedure being raised, it was explained that the exemptions passed by the Municipal Council in August 1928 were given effect to in anticipation of Government sanction The matter was placed before the Municipal Council in their meeting dated the 29th June 1929, and it was resolved that retrospective effect to the exemption from 1st July 1928 be recommended Copies of the Resolution and the Revenue Officer's Memo referred to therein are enclosed

P T O

I request ~ that sanction of Government may kindly be obtained and communicated to me

I have the hnnour to be,

Sir,

Your most obedient servant

G Ramsuam

PRESIDENT

GUN

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Proceedings of the 14th(Ordinary) meeting of the City Municipal Council, Mysore, held in the Council Chamber on Saturday the 29th June 1929 at 8 A.M.

Present

Y Ramaswami, Esq., I.C.S., President.

1. M.Ramaswami, Esq., Vice-President
2. A Rama Rao, Esq., B.A.,B.L.,
3. K. Itaramiah, Esq., B.A.,B.L.,
4. C Narasimhaiah, Esq., B.A.,B.L.,
5. A Venkataswamier, Esq.,
6. M Nanjaraj Urs, Esq.,
7. C Doddajavarappa, Esq.,
8. M Venkatakrishniah, Esq.,
9. M.H Chandrabhan Singh, Esq.,
10. S Krishnaswami Rao, Esq., B.A.,LL.B.,
11. M.V.Lakshmipataiya, Esq., B.A.,
12. Mrs H Theobald
13. V.P.Arunga Modaliar, Esq.,
14. Y Virupakshiah,Esq

Absent

1. P K.Krishna Rao, Esq.,
2. Tippu Sultan Alli Khan, Esq.,
3. M C.Thammiah, Esq.,
4. A Krishna Rao, Esq.,B.A.,B.L.,
5. Rev.Father I H Lobo,
6. Dharmaprakasa D.Lammiah, Esq.,
7. P.Dharmanna, Esq.,
8. P N.Sunnappa, Esq.,
9. P Ramachandran, Esq., B.A.,B.T.C.I.A.C.,
10. P Ramappa, Esq.,
11. H C.Basappa, Esq., B.A.,LL.B.,
12. Mohamed Sait, Esq.,
13. K Dhanakotichetty, Esq.,
14. M P Lingaiah, Esq.,B.A.,B.L.,
15. Khan Bahadur P.Pallonji, Esq.,

x x x

567 Revenue Officer's Memo dated 11th June 1929 regarding the date from which the grant of exemptions included in the amended schedule pertaining to Vehicle Tax, has to be given effect

Resolution - Restrospective effect from 1st July 1928 is recommended

x x x

Sd Y Ramaswami,
President

"Copy

Y Ramaswami
President

GVM

(10

Revenue Officer's Memo dated 11-6-1929

With regard to the issue of free passes to the Municipal Councillors and officials, I beg to report that the resolution re grant of the same was passed by the Council so long ago as August 1928(Vide Council Resolution No 80 dated 25th August 1928) And the passes were issued in anticipation of formal sanction of Government

As a result of this resolution, the amendment of the schedule was necessitated Subsequently, the rates in respect of some other vehicles had also to be changed Consequently, all these amendments were gathered and the amended schedule after the usual formalities were over, was submitted to Government for sanction

Having in view that the amended schedule would affect the toll gate rates, it was stated in the reference made to the Government that it would be coming into force with effect from 1st July 1929

Under the circumstances, there does not seem to be any irregulairty in having given effect to the Council resolution in anticipatinn of formal sanction of Government

Anyway, if it is deemed necessary, a reference may be made to Government for according sanction to the same For favour of orders

Sd Hussan Ali,
Revenue Officer

"Copy"

A/Ramakrishna
President

GVN

MYSORE CITY MUNICIPALITY

Dated 20th April 1929

The following revised schedule of taxes and tolls on vehicles and animals framed by the Mysore City Municipal Council and approved of in Government Proceedings No L 6172—Ml 1C3 28 3 dated 20th March 1929 are herewith published for general information This schedule of taxes and toll will come into force from 1st July 1929

SCHEDULE OF TAXES

Serial No	Name of	Class of property liable	Amount of which rate to which lassed liable				Exempt	Time to which tax payable
			VEHICLES AND TAX	Yearly Rs	a	p		
3	Tonga wheel and mill	Animal with Mill pallimet	(1) For hire drawing per draw bar two horse	10	0	0	(a) Vehicles and animals belonging to His Highness the Yuvaraja	At the pleasure of His Highness
			(2) For wheeled cart drawn by horse per bullock	6	0	0	(b) Vehicles and animals the property of Government unless Government consent to the levy of the tax	
			(3) Two-wheel cart carrying private or drawn by one horse or mule or camel bullock	5	0	0	(c) Vehicles and animals belonging to the Municipality	
			(4) Bicycle tricycle each wheel	3	0	0	(d) Animals and vehicles exempted under Section 25 of the Indian Volunteers Act 1869	
			(5) Two wheeled cart not otherwise mentioned drawing by bullock	3	0	0	(e) Animals and vehicles belonging to public officers	
			(6) Two wheeled cart not otherwise mentioned drawing by bullock	2	0	0	(f) Vehicles and animals kept by any builder dealer and used by him in the ordinary course of his business	
			(7) Motor car	30	0	0	(g) Carriages and animals kept by any member of the Mysore Imperial Service during the 30 days next after the date of his arrival	
			(8) Motor lorry	15	0	0	(h) Vehicles and animals belonging to members of the City Police Force the City Municipal Police Force the Mysore Imperial Service Officers of the Sanitary Department Officers of the Land Records Department and Officers of the Medical Department	
			ANIMALS AND TAXES					
			(1) Horse	6	0	0		
			(2) Horse for donkey	3	0	0		
			(3) Bullock	1	0	0		

(12

L 829/ Mr 163-28-5 /

dy 21/7/30

To

The President

Mysore City Municipal Council,

Mysore

Sir

With reference to your letter No G T 2814 dated the 13th July 1929 requesting that retrospective effect be given to the exemptions from taxes etc sanctioned in G O No 6172/M1 163-28-3 dated 20th March 1929 I am directed to state that Section 62 of the Municipal Regulation clearly -- shows that the levy of a tax cannot be -- given retrospective effect and it is a -- settled rule that, unless expressly empower ed by Statute a Municipal Corporation has no power to give retrospective operation - and it cannot also levy taxes retrospectiv -ly Similarly exemptions from taxes can not also be given retrospective effect

Moreover, the levy and collection of taxes is an inextinguishable and unabatabl right and this claim cannot be compromised unless authorised by Statute In the --- absence of a special provision in the --- Municipal Regulation, Government regret tha the proposal of the Municipal Council cannot be sanctioned

I have etc,

17/7/30

(DRAFT)

For General Secry to Govt

17/7/30

K M R 1
17/7

18/7/30